

Assembly Bill No. 267

Passed the Assembly September 10, 2009

Chief Clerk of the Assembly

Passed the Senate September 3, 2009

Secretary of the Senate

This bill was received by the Governor this _____ day
of _____, 2009, at _____ o'clock ____M.

Private Secretary of the Governor

CHAPTER _____

An act to amend Section 50079 of, to amend and renumber Section 50079.1 of, and to add Section 50079.3 to, the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 267, Torlakson. Education finance districts: taxes.

Existing law allows any school district to impose qualified special taxes, as defined, within the district pursuant to specified procedures.

This bill would authorize school districts, under certain conditions, to create an education finance district that may impose, within the education finance district, a qualified special tax pursuant to specified procedures.

The people of the State of California do enact as follows:

SECTION 1. Section 50079 of the Government Code is amended to read:

50079. (a) Subject to Section 4 of Article XIII A of the California Constitution, any school district or education finance district may impose qualified special taxes within the district pursuant to the procedures established in Article 3.5 (commencing with Section 50075) and any other applicable procedures provided by law.

(b) For purposes of this section:

(1) (A) "Qualified special taxes" means special taxes that apply uniformly to all taxpayers or all real property within the school district or education finance district, except that "qualified special taxes" may include taxes that provide for an exemption from those taxes for taxpayers 65 years of age or older or for persons receiving Supplemental Security Income for a disability, regardless of age.

(B) "Qualified special taxes" do not include special taxes imposed on a particular class of property or taxpayers.

(2) "Education finance district" means an entity created pursuant to Section 50079.3.

SEC. 2. Section 50079.1 of the Government Code is amended and renumbered to read:

50079.4. A community college district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075). The special taxes shall be applied uniformly to all taxpayers or real property within the district, except that unimproved property may be taxed at a lower rate than improved property.

SEC. 3. Section 50079.3 is added to the Government Code, to read:

50079.3. (a) (1) Three or more contiguous school districts located wholly or partially within the same county may establish an education finance district if the governing body of each school district that wants to create the education finance district does both of the following:

(A) Adopts a resolution to participate in the education finance district.

(B) Enters into a mutual agreement with the other school districts participating in the education finance district regarding the division and expenditure of the revenue raised by a qualified special tax.

(2) A school district with a population of pupils 70 percent or greater from “lower income households,” as defined by Section 50079.5 of the Health and Safety Code, or “very low income households,” as defined by Section 50105 of the Health and Safety Code, shall not be denied participation in an education finance district by school districts subject to subdivision (a), if the school district can otherwise meet the requirements for participation.

(b) Two school districts located within a county containing only those two school districts may establish an education finance district if the governing body of each school district does both of the following:

(1) Adopts a resolution to participate in the education finance district.

(2) Enters into a mutual agreement with the other school district to participate in the education finance district regarding the division and expenditure of the revenue raised by a qualified special tax.

(c) (1) If a county does not contain more than one school district, that school district may form an education finance district with two or more contiguous school districts in adjoining counties if the governing body of each school district that wants to create the education finance district does both of the following:

(A) Adopts a resolution to participate in the education finance district.

(B) Enters into a mutual agreement with the other school districts to participate in the education finance district regarding the division and expenditure of the revenue raised by a qualified special tax.

(2) A school district with a population of pupils 70 percent or greater from “lower income households,” as defined by Section 50079.5 of the Health and Safety Code, or “very low income households,” as defined by Section 50105 of the Health and Safety Code, shall not be denied participation in an education finance district by school districts subject to this subdivision, if the school district can otherwise meet the requirements for participation.

(d) (1) Three or more school districts that are contiguous or have boundaries that are totally within another participating district and each district is wholly or partially located within the same county may establish an education finance district if the governing body of each school district that wants to create the education finance district does both of the following:

(A) Adopts a resolution to participate in the education finance district.

(B) Enters into a mutual agreement with the other school districts participating in the education finance district regarding the division and expenditure of the revenue raised by a qualified special tax.

(2) A school district with a population of pupils 70 percent or greater from “lower income households,” as defined by Section 50079.5 of the Health and Safety Code, or “very low income households,” as defined by Section 50105 of the Health and Safety Code, shall not be denied participation in an education finance district by school districts subject to this subdivision, if the school district can otherwise meet the requirements for participation.

Approved _____, 2009

Governor